



Department of the Treasury  
Internal Revenue Service  
PO BOX 16335  
Philadelphia, PA 19114-0439

s018999546711s

JAMES & KAREN Q. HINDS  
22 BOULDER STREET  
HANSON, CT 00000-7253

2D Bar Code

Notice	CP3219A
Tax Year	2006
Notice date	January 23, 2017
Social Security number	Nnn-nn-nnnn
AUR control number	9
To contact us	Phone 1-800-829-8310 Fax 1-215-516-2335

Last date to petition Tax Court April 23, 2017

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## Notice of Deficiency

### Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your 2006 income tax. You have the right to challenge this determination in U.S. Tax Court. This notice explains how the increase in tax was calculated and how you can challenge it in U.S. Tax Court. Your petition to the Tax Court must be filed by April 23, 2017.

#### Summary

Increase in tax (deficiency)	\$2,519.00
Failure-to-file penalty	527.00

#### You have the right to petition the Tax Court

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within 90 days (or 150 days if the notice is addressed to a person outside of the United States) from the date of this letter, which is [insert date 90 days from date of letter]. The Court can't consider your case if the petition is filed late, so you should consider filing your petition as early as possible. If you decide to file a petition, send that petition to the following address:

United States Tax Court  
400 Second Street, NW  
Washington, DC 20217

You can download a petition form and rules from the U.S. Tax Court's website ([www.ustaxcourt.gov](http://www.ustaxcourt.gov)) or by contacting the Office of the Clerk of the U.S. Tax Court at the address directly above or at 1-202-521-0700 (not a toll-free number). Attach a complete copy of this letter including attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can obtain a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

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**What else to do immediately**

Review this notice and compare our changes to the information on your 2006 tax return. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in Tax Court.

**If you agree with the changes we made**

- Sign the enclosed Form 5564—Notice of Deficiency Waiver and mail it to the IRS in the envelope provided at the following address:

Internal Revenue Service  
PO BOX 16335  
Philadelphia, PA 19114-0439

- You can send a payment of your tax liability with Form 5564. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).
- Do NOT mail the Form 5564 or any payment of your tax liability to the Tax Court

**If you don't agree with the changes**

- If you want us to consider additional information, please immediately mail it to us in the enclosed envelope to the following address:

Internal Revenue Service  
PO BOX 16335  
Philadelphia, PA 19114-0439

- Do NOT mail the Form 5564 or any payment of your tax liability to the Tax Court.
- Our consideration of any additional information will not extend the April 23, 2017 deadline to file a petition with the U.S. Tax Court.

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**If we don't hear from you**

- If you don't submit a signed Form 5564-Notice of Deficiency Waiver, or
- You don't provide additional information for the IRS to consider, or
- You don't file a petition with the U.S. Tax Court by **April 23, 2017,**

We will assess the additional tax you owe plus any penalties and interest that apply and you will be billed

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## Additional information

- Visit [www.irs.gov/cp3219a](http://www.irs.gov/cp3219a).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed publication for additional information. Keep this notice for your records.
- If you'd like to authorize someone, in addition to you, to contact the IRS concerning this notice, please complete and send us the Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf. Download Form 2848 from [www.irs.gov](http://www.irs.gov), or call 1-800-TAX-FORM (1-800-829-3676) to request a copy.
- The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers.
- We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account.

### Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LTC page on [www.irs.gov/advocate](http://www.irs.gov/advocate) or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

### Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. We help taxpayers whose problems with the IRS are causing financial difficulties; who have tried but have not been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, you can reach TAS by calling the TAS toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059 or by contacting your local TAS office at the phone number and address shown on the enclosed Notice 1214. You can find additional information about TAS at [www.irs.gov/advocate](http://www.irs.gov/advocate).

If you need assistance, please don't hesitate to contact us.

## Changes to your 2006 tax return

<b>Your income and deductions</b>	Shown on return	As corrected by IRS	Difference
Wages	\$18,000	\$30,075	\$12,075
Other income	0	592	592
Nonemployee compensation	0	1,875	1,875
<b>Income net difference</b>			<b>\$14,542</b>
Miscellaneous deductions	12,000	11,709	291
Self-employment tax deduction	0	-132	-132
<b>Deduction net difference</b>			<b>159</b>
<b>Change to taxable income</b>			<b>\$14,701</b>
<b>Your tax computations</b>	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$32,000	\$46,701	\$14,701
Tax, line 44	4,000	6,254	2,254
Self-employment tax, line 58	0	265	265
Total tax, line 63	\$4,000	\$6,519	\$2,519
<b>Tax you owe</b>			<b>\$2,519</b>
<b>Your payments</b>	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 64	\$8,745	\$9,155	-\$410
<b>Total payments</b>			<b>-\$410</b>

## Explanation of changes to your 2006 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

### Tax withheld

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	20 Clinton Street Hanson, CT 99999	SSN Form W-2		\$8,745	
Employer B	10 Clinton Street Hanson, CT 99999	SSN Form W-2		\$410	
<b>Total tax withheld</b>			<b>\$8,745</b>	<b>\$9,155</b>	<b>\$410</b>

### Wages

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	20 Clinton Street Hanson, CT 99999	SSN Form W-2	\$18,000	\$18,000	\$0
Employer B	10 Clinton Street Hanson, CT 99999	SSN Form W-2	\$0	\$12,075	\$12,075

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<b>Total wages</b>	<b>\$18,000</b>	<b>\$30,075</b>	<b>\$12,075</b>
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### Nonemployee compensation

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer & Partners	80 Fleming Hill Chambers, CT 00000	SSN Form 1099- MISC	<b>\$0</b>	<b>\$1,875</b>	<b>\$1,875</b>

### Other income

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer Casino	25 Lubbock Hill, Suite 25A Chambers, CT 00000	SSN Form W-2G	<b>\$0</b>	<b>\$592</b>	<b>\$592</b>

### Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

### Form W-2 or 1099 not received

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

### Schedule A miscellaneous deductions percentage limitation

Miscellaneous deductions are reduced by 2% of your adjusted gross income (Form 1040, line 37). Since we refigured your adjusted gross income, we also refigured your miscellaneous deduction.

### Self-employment tax on self-employment (SE) income

Self-Employment (SE) generally includes nonemployee compensation and other income from part-time or full-time work and is subject to Self-Employment Tax. We figured the Self-Employment Tax on the net SE income reported on your return and/or on the underreported SE income. Self-Employment Tax consists of Social Security Tax of 12.4% and Medicare Tax of 2.9%. (Even if you have paid the maximum amount of Social Security Tax, you are still liable for additional Medicare Tax.) The deduction for one-half of the Self-Employment Tax is based on the change we made to your Self-Employment Tax. If you were an employee, you will be liable for income tax and the employee's share of Social Security (6.2%) and Medicare taxes (1.45%). Your social security account will be credited with the amount of Self-Employment income shown on this notice.

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## Penalties

We are required by law to charge any applicable penalties.

### Failure-to-file

Description	Amount
<b>Total failure-to-file</b>	<b>\$527.00</b>

We assess a 5% monthly penalty for filing a return late for each month or part of a month the return is late, for up to 5 months.

When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month.

We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

When an income tax return is more than 60 days late, the minimum penalty is \$135 or 100% of the amount of tax required to be shown on the return that you didn't pay, whichever is less.

(Internal Revenue Code Section 6651)

## Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)